

Pacific Gas & Electric Company, Case No. 01-30923 DM  
FTI CONSULTING, INC. (formerly Pricewaterhouse) - Matter by Focus Areas  
UST Analysis - 8/2/04

FINAL REPORT ON FTI CONSULTING FEES - BY MATTER	
From 4/6/01 (Filing of PG&E's Chapter 11 case) to 4/12/04 (Effective Date of Plan)	
Total hours - 19,882.7	Total fees - \$7,917,497 *
* exclusive of special request of \$144,149; see page 3	

Committee Matters	HOURS BILLED										FEES BILLED									
	1st Fee	2nd Fee	3rd Fee	4th Fee	5th Fee	6th	7th	8th Fee	FINAL	Cumulative	1st	2nd Fee	3rd Fee	4th Fee	5th Fee	6th Fee	6th Fee	8th Fee	FINAL	Cumulative
	Application	Application	Application	Application	Application	Application	Application	Application	Application	Hours	Application	Application	Application	Application	Application	Application	Application	Application	Application	Fees
	Total	Total	Total	Total	Total	Total	Total	Total	Total	To Date	Total	Total	Total	Total	Total	Total	Total	Total	Total	To Date
	Hours	Hours	Hours	Hours	Hours	Hours	Hours	Hours	Hours	April 2001-	Fees	Fees	Fees	Fees	Fees	Fees	Fees	Fees	Fees	April 2001-
	4/01-7/01	8/01-11/01	12/01-3/02	4/02-7/02	8/02-11/02	12/02-3/03	4/03-7/03	8/03-11/03	12/03-4/12/04	4/12/04	4/01-7/01	8/01-11/01	12/01-3/02	4/02-7/02	8/02-11/02	12/02-3/03	4/03-7/03	8/03-11/03	12/03-4/12/04	4/12/04
Committee Matters	469.6	281.9	115.7	134.8	56.4	51.5	93.6	25.3	51.7	1,280.5	\$244,079	\$151,855	\$63,889	\$65,021	\$29,526	\$26,139	\$50,658	\$14,293	\$29,537	\$674,996
Sub-committee Matters	180.4	235.6	157.1	95.4	67.8	37.6	0	0	0	773.9	87,836	86,162	46,196	42,585	35,260	21,820	0	0	0	319,858
Professional Fee Review	0	-148	0	0	0	0	0	0	0	-148.0	0	-41,105	0	0	0	0	0	0	0	-41,105
	650.0	369.5	272.8	230.2	124.2	89.1	93.6	25.3	51.7	1,906.4	\$331,915	\$196,912	\$110,085	\$107,606	\$64,786	\$47,959	\$50,658	\$14,293	\$29,537	\$953,749
	Additional PWC Hours, see Note A, last page 7.2										Additional PWC Hours, see Note A, last page 4,608									
THE PLANS																				
PG&E'S PLAN																				
Plan of Reorganization	190.4	335.8	291.5	165	246.3	284.8	27.8	0	0.6	1,542.2	103,375	169,914	146,004	60,209	101,267	146,426	13,961	0	177	741,332
NCPA/City of Palo Alto	0	0	0	0	0	106.0	0	0	0	106.0	0	0	0	0	0	48,121	0	0	0	48,121
Asset Sales/Valuation Issues	336.5	257.9	29.4	9.7	183	194.0	14.2	3.9	0	1,028.6	136,999	78,656	9,177	1,698	63,242	59,978	5,151	1,755	0	356,655
Cash Flow Analysis	119.4	84.9	79.5	55.8	109.3	35.7	136.3	51.9	94.0	766.8	41,878	34,001	32,426	21,653	44,561	14,231	55,029	23,170	46,118	313,065
Financial Statements	89.7	68.7	85.1	21.7	31.6	89.6	88.4	22.0	57.6	554.4	33,637	22,913	24,535	6,125	9,852	41,397	38,212	9,541	30,757	216,968
Financial Statement Modeling	207.1	354.3	158.8	244.5	170.3	121.0	72.2	67.1	12.9	1,408.2	74,531	133,198	50,926	84,151	61,775	44,194	31,337	25,626	5,801	511,538
Tax Matters	0	198.5	86.7	39.6		10.7	7.2	2.4	0.0	345.1	0	86,642	36,815	18,880	0	5,406	3,112	876	0	151,731
Switch Focus to Settlement Plan								-147.3	-165.1	-312.4						5,406	3,112	-60,968	-82,853	-143,821
TOTAL, PG&E PLAN	943.1	1300.1	731.0	536.3	740.5	841.8	346.1	0	0	5,438.9	\$390,420	\$525,324	\$299,883	\$192,714	\$280,696	\$359,751	\$146,801	0	\$0	\$2,195,588
	Additional PWC Hours, see Note A, last page 8.6										Additional PWC Hours, see Note A, last page 4,854									
COMMITTEE PLAN	0	0	0	85.2	104.5	0	0	0	0	189.7	0	0	0	\$43,846	\$55,167	0	0	0	0	\$99,013
CPUC, THEN JOINT PLA	0	0	167.0	295.9	218.8	222.3	121.5	0	0	1,025.5	0	0	83,423	130,888	122,326	104,324	\$59,462	0	\$0	\$500,423
	Additional PWC Hours, see Note A, last page 77.6										Additional PWC Hours, see Note A, last page 49,664									
THE SETTLEMENT PLAN																				
Mediation Support	0	0	0	0	0	0	116.6	0	0	116.6	0	0	0	0	0	0	60,465	0	0	60,465
Settlement Plan & Disc. Stmt.	0	0	0	0	0	0	103.3	88.9	153.1	345.3	0	0	0	0	0	0	52,648	52,303	82,283	187,234
CPUC Apprvl of Settlmt Agmt.	0	0	0	0	0	0	118.3	333.6	191.5	643.4	0	0	0	0	0	0	56,201	177,223	104,659	338,082
Settlmt Agmt Testimony Prep	0	0	0	0	0	0	214.1	211.4	0.0	425.5	0	0	0	0	0	0	102,070	87,530	0	189,600
Bk Court Approval of Stlmt Plan	0	0	0	0	0	0	0	72.2	0.0	72.2	0	0	0	0	0	0	0	40,613	0	40,613
Financial Analysis (from above)	0	0	0	0	0	0	0	147.3	165.1	312.4							60,968	82,853		143,821
TOTAL, SETTLMT PLAN	0	0	0	0	0	0	552.3	853.4	509.7	1,915.4	0	0	0	0	0	0	\$271,383	\$418,636	\$269,795	\$959,814

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	HOURS BILLED										FEES BILLED										
	1st Fee	2nd Fee	3rd Fee	4th Fee	5th Fee	6th	7th	8th Fee	FINAL	Cumulative	1st	2nd Fee	3rd Fee	4th Fee	5th Fee	6th Fee	6th Fee	8th Fee	FINAL	Cumulative	
	Application	Application	Application	Application	Application	Application	Application	Application	Application	Hours	Application	Application	Application	Application	Application	Application	Application	Application	Application	Fees	
	Total Hours	Total Hours	Total Hours	Total Hours	Total Hours	Total Hours	Total Hours	Total Hours	Total Hours	To Date April 2001- 4/12/04	Total Fees	Total Fees	Total Fees	Total Fees	Total Fees	Total Fees	Total Fees	Total Fees	Total Fees	To Date April 2001- 4/12/04	
	4/01-7/01	8/01-11/01	12/01-3/02	4/02-7/02	8/02-11/02	12/02-3/03	4/03-7/03	8/03-11/03	12/03-4/12/04	4/12/04	4/01-7/01	8/01-11/01	12/01-3/02	4/02-7/02	8/02-11/02	12/02-3/03	4/03-7/03	8/03-11/03	12/03-4/12/04	4/12/04	
General Bankruptcy Matters																					
Bankruptcy Reporting	285.6	103.5	121.5	112.9	152.3	137.7	58.7	54.9	202.8	1,229.9	\$94,817	\$35,578	\$34,437	\$25,559	\$49,687	\$34,826	\$25,079	\$27,962	\$107,819	\$435,763	
Coordinating with Debtor	117.7	27.3	9.2	1.7	1.1	0	0	0	0	157.0	58,522	10,358	4,328	618	502		0	0	0	74,327	
Extra-net Web Site	222	2.6	0	0	0	0	0	0	0	224.6	64,278	570	0	0			0	0	0	64,848	
Fee Matters & Applications	269.9	137.2	192.8	240.7	129	89.8	88.2	84.4	74.5	1,306.5	63,850	43,403	36,399	32,943	30,175	24,444	25,242	19,421	25,052	300,928	
Professional Compensation Mtrs	125.4	33.8	0	12.6	24.5	79.6	2.8	0.0	32.1	310.8	55,587	15,528	0	4,155	10,231	6,724	1,375	0	16,835	110,435	
Professional Fee Review	0	148	0	0	0	0	0	15.8	0	163.8	0	41,105	0				0	5,654	0	46,759	
Travel Time	132	5	3.5	10.3	4	3.5	5.1	4.0	1.2	168.6	52,316	2,585	2,082	4,888	2,380	2,083	3,188	2,500	750	72,771	
Sub-total	1152.6	457.4	327	378.2	310.9	310.6	154.8	159.1	310.6	3,561.2	\$389,370	\$149,127	\$77,246	\$68,161	\$92,974	\$68,077	\$54,883	\$55,536	\$150,456	\$1,105,829	
Claims Resolution Process																					
Claims Analysis	51.7	136.9	134.3	219.5	49.7	236.0	156.7	66.0	113.2	1,164.0	\$21,133	\$54,612	\$53,661	\$79,389	\$21,407	\$107,115	\$69,952	\$30,403	\$58,728	\$496,399	
NCPA/City Palo Alto to Plan	0	0	0	0	0	-106.0	0	0	0	-106.0	0	0	0	0	0	-\$48,121	0	0	0	-\$48,121	
Sub-total	51.7	136.9	134.3	219.5	49.7	130.0	156.7	66.0	113.2	1,058.0	\$21,133	\$54,612	\$53,661	\$79,389	\$21,407	\$58,994	\$69,952	\$30,403	\$58,728	\$448,278	
CPUC,DWR, State of Calif., ISO and CAL PX																					
Financial Grid Load Modeling	622.8	13.1	62.4	0	0	0	0	0	0	698.3	210,495	5,999	19,569	0	0	0	0	0	0	236,063	
CPUC Review	250.6	318.6	178.2	245.4	116.3	174.5	76.3	132.0	102.5	1,594.4	104,639	130,307	72,819	68,748	51,872	65,022	30,187	57,337	50,135	631,065	
DWR Contracts/Analysis	237.2	471.6	236.3	54.9	89.5	124.7	41.8	32.8	1.3	1,290.1	88,675	161,394	87,228	20,234	31,213	48,994	15,887	12,711	715	467,049	
FERC Review	46.3	24.1	39.6	10.7	12.2	52.6	23.1	116.8	2.6	328.0	18,726	10,471	19,949	5,011	6,329	23,655	9,330	44,940	949	139,359	
Legislative Review	99.5	29.6	0.5	5.6	13.8	0.3	44.1	11.6	16.0	221.0	41,178	12,522	225	2,379	6,086	104	18,501	6,596	9,345	96,935	
Sub-total	1256.4	857	517	316.6	231.8	352.1	185.3	293.2	122.4	4,131.8	\$463,713	\$320,693	\$199,790	\$96,371	\$95,499	\$137,774	\$73,904	\$121,584	\$61,144	\$1,570,471	
Additional PWC Hours - see Note A, last page										7	Additional PWC Hours, see Note A, last page										4,090

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	Application	Application	Application	Application	Application	Application	Application	Application	Application	Hours	Application	Application	Application	Application	Application	Application	Application	Application	Application	Fees	
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	4/01-7/01	8/01-11/01	12/01-3/02	4/02-7/02	8/02-11/02	12/02-3/03	4/03-7/03	8/03-11/03	12/03-4/12/04		4/01-7/01	8/01-11/01	12/01-3/02	4/02-7/02	8/02-11/02	12/02-3/03	4/03-7/03	8/03-11/03	12/03-4/12/04		
Power Producers and Suppliers																					
Executory Contracts Analysis	426.4	37.6	72.2	28.8	9	2.1	0	0	0	576.1	\$180,244	\$17,404	\$28,679	\$11,735	\$4,275	\$998	0	0	0	\$243,335	
Other Matters																					
Emp. Issues-Ben./Retention	13.7	0	0	0	0	0	0	0	0	13.7	6,074	0	0	0	0	0	0	0	0	6,074	
Other Matters	51	15	0	0	0	0	0	0	0	66.0	16,684	4,066	0	0	0	0	0	0	0	20,750	
Sub-total	64.7	15	0	0	0	0	0	0	0	79.7	\$22,758	\$4,066	\$0	\$0	\$0	\$0	0	0	0	26,824	
TOTAL	4,544.9	3,173.5	2,221.3	2,090.7	1,789.4	1,948.0	1,610.3	1,397.0	1,107.6	19,882.7	20 \$1,799,533	132 \$1,268,138	\$852,899	\$730,708	\$737,129	\$777,874	\$727,043	\$640,450	0 \$569,660	198 \$8,103,519	
Additional PWC Hours - see Note A below										100.4	62.0										